

Superseded 5/10/2016

53A-19-102 Local school board budget procedures.

- (1)
 - (a) Prior to June 22 of each year, a local school board shall adopt a budget and make appropriations for the next fiscal year.
 - (b) If the tax rate in the proposed budget exceeds the certified tax rate defined in Section 59-2-924, the local school board shall comply with Section 59-2-919 in adopting the budget, except as provided by Section 53A-17a-133.
- (2)
 - (a) Prior to the adoption or amendment of a budget, a local school board shall hold a public hearing, as defined in Section 10-9a-103, on the proposed budget or budget amendment.
 - (b) In addition to complying with Title 52, Chapter 4, Open and Public Meetings Act, in regards to the public hearing described in Subsection (2)(a), at least 10 days prior to the public hearing, a local school board shall:
 - (i) publish a notice of the public hearing in a newspaper or combination of newspapers of general circulation in the school district, except as provided in Section 45-1-101;
 - (ii) publish a notice of the public hearing electronically in accordance with Section 45-1-101;
 - (iii) file a copy of the proposed budget with the local school board's business administrator for public inspection; and
 - (iv) post the proposed budget on the school district's Internet website.
 - (c) A notice of a public hearing on a school district's proposed budget shall include information on how the public may access the proposed budget as provided in Subsections (2)(b)(iii) and (2)(b)(iv).
- (3) A local school board shall file a copy of the adopted budget with the state auditor and the State Board of Education.